

7 heat-treating the organic-soluble components at a temperature in the range of 400 to 450 °C
 8 for 4 hours or more under an inert atmosphere to thereby produce at least 50 weight percent of
 9 mesophase particles based on the pitch;
 10 coking the pitch including mesophase particles;
 11 carbonizing the coked pitch;
 12 pulverizing the carbonized pitch; and
 13 graphitizing the pulverized pitch.

1 3. (Four Times Amended) A lithium secondary battery comprising:
 2 a negative electrode comprising a negative active material;
 3 a positive electrode comprising a lithium containing material that can reversibly intercalate
 4 and de-intercalate lithium ion; and
 5 a non-aqueous electrolyte;
 6 the negative active material comprising a heat-treated graphite carbon material having no
 7 particular shape and an intensity ratio $I(110)/I(002)$ of an X-ray diffraction peak intensity $I(002)$ at
 8 a (002) plane to an X-ray diffraction peak intensity $I(110)$ at a (110) plane of less than 0.2 and the
 9 negative active material prepared by
 10 dissolving a coal tar pitch or a petroleum pitch in an organic solvent to remove organic-
 11 insoluble components therefrom and to obtain organic-soluble components;
 12 heat-treating the organic-soluble components at a temperature in the range of 400 to 450 °C
 13 for 4 hours or more under an inert atmosphere to thereby produce at least 50 weight percent of
 14 mesophase particles based on the pitch;
 15 coking the pitch including mesophase particles;
 16 carbonizing the coked pitch;
 17 pulverizing the carbonized pitch; and
 18 graphitizing the pulverized pitch.

1 5. (Twice Amended) A method of preparing a negative active material having no
2 particular shape for a lithium secondary battery, comprising the steps of: MLL
3 dissolving a coal tar pitch or a petroleum pitch in an organic solvent to remove ~~organic-~~
4 insoluble components therefrom and to obtain organic-soluble components;
5 heat-treating the organic-soluble components at a temperature in the range of 400 to 450 °C
6 for 4 hours or more under an inert atmosphere to thereby produce at least 50 weight percent of
7 mesophase particles having no particular shape based on the pitch;
8 coking the pitch including mesophase particles;
9 carbonizing the coked pitch;
10 pulverizing the carbonized pitch; and
11 graphitizing the pulverized pitch.